

Form F-66 (IA-2) (6-11-2014)					
STATE OF IOWA 2014 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2014 CITY OF CLIVE , IOWA DUE: December 1, 2014		16207750100000 City of Clive 1900 NW 114th St. Clive, IA 50325 <i>(Please correct any error in name, address, and ZIP Code)</i>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		11,769,476		11,769,476	11,708,238
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		11,769,476		11,769,476	11,708,238
Delinquent property taxes		0		0	0
TIF revenues		3,547,495		3,547,495	3,533,753
Other city taxes		2,265,687	0	2,265,687	2,334,550
Licenses and permits		669,790	0	669,790	588,093
Use of money and property		125,353	0	125,353	154,891
Intergovernmental		2,099,188	0	2,099,188	1,616,797
Charges for fees and service		2,839,777	8,422,066	11,261,843	10,543,384
Special assessments		100,867	0	100,867	46,000
Miscellaneous		903,222	171,027	1,074,249	401,000
Other financing sources		9,545,824	1,567,920	11,113,744	11,556,051
Total revenues and other sources		33,866,679	10,161,013	44,027,692	42,482,757
Expenditures and Other Financing Uses					
Public safety		6,389,534	0	6,389,534	6,620,322
Public works		2,706,423	0	2,706,423	2,857,689
Health and social services		12,651	0	12,651	21,935
Culture and recreation		3,320,795	0	3,320,795	3,352,525
Community and economic development		2,154,223	0	2,154,223	2,192,795
General government		2,391,463	0	2,391,463	2,587,498
Debt service		6,532,672	0	6,532,672	6,525,057
Capital projects		4,996,927	0	4,996,927	11,758,757
Total governmental activities expenditures		28,504,688	0	28,504,688	35,916,578
Business type activities		0	6,314,128	6,314,128	6,642,487
Total ALL expenditures		28,504,688	6,314,128	34,818,816	42,559,065
Other financing uses, including transfers out		13,850,518	3,014,626	16,865,144	6,625,551
Total ALL expenditures/And other financing uses		42,355,206	9,328,754	51,683,960	49,184,616
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-8,488,527	832,259	-7,656,268	-6,701,859
Beginning fund balance July 1, 2013		28,571,361	7,940,503	36,511,864	41,691,227
Ending fund balance June 30, 2014		20,082,834	8,772,762	28,855,596	34,989,368
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2014		Amount - Omit cents	Indebtedness at June 30, 2014		Amount - Omit cents
General obligation debt		\$ 38,665,000	Other long-term debt		\$ 0
Revenue debt		\$ 0	Short-term debt		\$ 5,175,546
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 96,460,712
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
			11/21/2014		
Printed name of city clerk		Telephone	Area Code	Number	Extension
Joyce Cortum		→	515-223-6220		
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/14/2014	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF CLIVE			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	8,320,002	1,551,766		1,897,708	0	0	11,769,476			11,769,476	2
3	Less: Uncollected property taxes - Levy year	0	0			0	0	0			0	3
4	Net current property taxes	8,320,002	1,551,766		1,897,708	0	0	11,769,476		T01	11,769,476	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	8,320,002	1,551,766		1,897,708	0	0	11,769,476			11,769,476	6
7	TIF revenues			3,547,495				3,547,495		T01	3,547,495	7
	Other city taxes											
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	1,292,372	0	0	0	0	0	1,292,372	0	T15	1,292,372	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	973,315	0	0	0	0	0	973,315	0	T19	973,315	13
14	Other local option taxes	0	0	0	0	0	0	0	0	T09	0	14
15	TOTAL OTHER CITY TAXES	2,265,687	0	0	0	0	0	2,265,687	0		2,265,687	15
16	Section B - LICENSES AND PERMITS	669,790	0	0	0	0	0	669,790	0	T29	669,790	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	19,095	0	0	29,123	24,046	0	72,264	0	U20	72,264	18
19	Rents and royalties	53,089	0	0	0	0	0	53,089	0	U40	53,089	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	72,184	0	0	29,123	24,046	0	125,353	0		125,353	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	49,843	0	0	0	10,362	0	60,205	0	B89	60,205	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	49,843	0	0	0	10,362	0	60,205	0		60,205	33
34												34
35												35
36												36
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40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CLIVE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		1,542,441					1,542,441		C46	1,542,441	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	6,586	0	0	0	293,497	0	300,083	0	C89	300,083	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54	State-Library Services	40,250	0	0	0	0	0	40,250	0	C89	40,250	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	46,836	1,542,441	0	0	293,497	0	1,882,774	0		1,882,774	60
61												61
62	Local grants and reimbursements											62
63	County contributions	0	0	0	0	0	0	0	0		0	63
64	Library service	9,014	0	0	0	0	0	9,014	0	D89	9,014	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67	Local grants-Bravo	0	0	0	0	9,500	0	9,500	0	D89	9,500	67
68	Local reimbursements - other agencies	0	0	0	0	137,695	0	137,695	0		137,695	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	9,014	0	0	0	147,195	0	156,209	0		156,209	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	105,693	1,542,441	0	0	451,054	0	2,099,188	0		2,099,188	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	5,254,957	A91	5,254,957	73
74	Sewer	0	0	0	0	0	0	0	2,372,195	A8Ø	2,372,195	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	723,919	0	0	0	0	0	723,919	0	A81	723,919	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF CLIVE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
	Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
	81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
	82	Transit	0	0	0	0	0	0	0	0	A94	0	82
	83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
	84	Internet	0	0	0	0	0	0	0	0	A03	0	84
	85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
	86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
	87	Storm water	0	0	0	0	0	0	0	738,620	A80	738,620	87
	88	Other:											88
	89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
	90	Police service fees	913,200	481	0	0	0	0	913,681	0	A89	913,681	90
	91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
	92	Fire service charges	7,281	0	0	0	0	0	7,281	0	A89	7,281	92
	93	Ambulance charges	368,677	0	0	0	0	0	368,677	0	A89	368,677	93
	94	Sidewalk street repair charges	13,694	0	0	0	0	0	13,694	0	A44	13,694	94
	95	Housing and urban renewal charges	58,011	0	0	0	0	0	58,011	0	A50	58,011	95
	96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
	97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
	98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
	99	Library charges	25,984	749	0	0	0	0	26,733	0	A89	26,733	99
	100	Park, recreation, and cultural charges	692,266	31,665	0	0	0	0	723,931	0	A61	723,931	100
	101	Animal control charges	1,440	0	0	0	0	0	1,440	0	A89	1,440	101
	102	Other charges - <i>Specify</i>	634	0	0	0	0	0	634	56,294		56,928	102
	103	Code Enforcement Fees	1,776	0	0	0	0	0	1,776	0		1,776	103
	104	TOTAL CHARGES FOR SERVICE	2,806,882	32,895	0	0	0	0	2,839,777	8,422,066		11,261,843	104
	105												105
	106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	100,867	0	100,867	0	U01	100,867	106
	107	Section G - MISCELLANEOUS											107
	108	Contributions	1,491		0	0	40,461	0	41,952	0	U99	41,952	108
	109	Deposits and sales/fuel tax refunds	14,868	0	0	0	0	0	14,868	0	U99	14,868	109
	110	Sale of property and merchandise		0	0	0	0	0	0	171,027	U11	171,027	110
	111	Fines	0	0	0	0	0	0	0		U30	0	111
	112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
	113	Other miscellaneous - <i>Specify</i>	0	0	0	0	0	0	0	0		0	113
	114	PILOT	13,470	0	0	0	0	0	13,470	0		13,470	114
	115	Misc Refunds & Reimbursements	166,584	15,910	0	0	214,115	0	396,609	0		396,609	115
	116	Misc Fees & Revenue sharing	44,234	0	0	0	392,089	0	436,323	0		436,323	116
	117		0	0	0	0	0	0	0	0		0	117
	118		0	0	0	0	0	0	0	0		0	118
	119		0	0	0	0	0	0	0	0		0	119
	120	TOTAL MISCELLANEOUS	240,647	15,910	0	0	646,665	0	903,222	171,027		1,074,249	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF CLIVE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	14,480,885	3,143,012	3,547,495	1,926,831	1,222,632	0	24,320,855	8,593,093		32,913,948	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	40,974	0	0	0	0	0	40,974	0	NR	40,974	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	39,500	1,110,000	0	1,149,500	820,500	NR	1,970,000	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	235,560	25,251		5,655,090	2,179,858	0	8,095,759	747,420		8,843,179	127
128	Internal TIF loans and transfers in	0	0	13,162	225,828	0	0	238,990	0		238,990	128
129	Bond premiums	0	0	0	20,601	0	0	20,601	0		20,601	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	276,534	25,251	13,162	5,941,019	3,289,858	0	9,545,824	1,567,920		11,113,744	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	14,757,419	3,168,263	3,560,657	7,867,850	4,512,490	0	33,866,679	10,161,013		44,027,692	132
133												133
134	Beginning fund balance July 1, 2013	3,357,166	1,418,686	1,634,748	7,823,445	14,337,316	0	28,571,361	7,940,503		36,511,864	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	18,114,585	4,586,949	5,195,405	15,691,295	18,849,806	0	62,438,040	18,101,516		80,539,556	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF CLIVE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	3,246,374	332,321	0	0	0	0	3,578,695		E62	3,578,695	2
3	Purchase of land and equipment	7,805	0	0	0	0	0	7,805		G62	7,805	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	1,282,475	57,934	0	0	0	0	1,340,409		E24	1,340,409	13
14	Purchase of land and equipment	28,346	0	0	0	0	0	28,346		G24	28,346	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	1,178,586	114,257	0	0	0	0	1,292,843		E32	1,292,843	16
17	Purchase of land and equipment	5,197	0	0	0	0	0	5,197		G32	5,197	17
18	Building inspections — Current operation	70,338	14,032	0	0	0	0	84,370		E66	84,370	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	20,080	0	0	0	0	0	20,080		E32	20,080	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	31,789	0	0	0	0	0	31,789		E89	31,789	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	5,870,990	518,544	0	0	0	0	6,389,534			6,389,534	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CLIVE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	24,942	1,315,387	0	0	0	0	1,340,329		E44	1,340,329	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	262,470	0	0	0	0	0	262,470		E44	262,470	48
49	Traffic control safety — Current operation	32,364	0	0	0	0	0	32,364		E44	32,364	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	0	0	0	0	0	0		E44	0	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	371,373	37,020	0	0	0	0	408,393		E44	408,393	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	662,867	0	0	0	0	0	662,867		E81	662,867	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	1,354,016	1,352,407	0	0	0	0	2,706,423			2,706,423	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CLIVE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	5,546	0	0	0	0	0	5,546		E32	5,546	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	7,105	0	0	0	0	0	7,105		E79	7,105	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	12,651	0	0	0	0	0	12,651			12,651	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CLIVE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	713,397	43,102	0	0	0	0	756,499		E52	756,499	122
123	Purchase of land and equipment	1,020	0	0	0	0	0	1,020		G52	1,020	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	596,025	0	0	0	0	0	596,025		E61	596,025	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	907,318	90,054	0	0	0	0	997,372		E61	997,372	127
128	Purchase of land and equipment	4,276	0	0	0	0	0	4,276		G61	4,276	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	401,225	38,714	0	0	0	0	439,939		E61	439,939	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	504,172	12,640	0	0	0	0	516,812		E61	516,812	136
137	Purchase of land and equipment	8,852	0	0	0	0	0	8,852		G61	8,852	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	3,136,285	184,510	0	0	0	0	3,320,795			3,320,795	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	161,727	13,962	0	0	0	0	175,689		E89	175,689	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	0	0	0	0	0	0	0		E89	0	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	199,995	25,944	0	0	0	0	225,939		E50	225,939	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	303,288	35,460	0	0	0	0	338,748		E29	338,748	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	1,413,847	0	0	0	1,413,847		E89	1,413,847	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	665,010	75,366	1,413,847	0	0	0	2,154,223			2,154,223	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CLIVE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	399,637	48,486	0	0	0	0	448,123		E29	448,123	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	419,074	49,149	0	0	0	0	468,223		E23	468,223	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	2,590	0	0	0	0	0	2,590		E89	2,590	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	52,496	0	0	0	0	0	52,496		E25	52,496	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	297,071	26,287	0	0	0	0	323,358		E31	323,358	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	176,335	443,051	0	0	0	0	619,386		E89	619,386	171
172	Other general government — Current operation	440,401	36,886	0	0	0	0	477,287		E89	477,287	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	1,787,604	603,859	0	0	0	0	2,391,463			2,391,463	176
177	Section G — DEBT SERVICE	0	0	2,884,208	3,648,464	0	0	6,532,672			6,532,672	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	2,884,208	3,648,464	0	0	6,532,672			6,532,672	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184		0	0	0	0	4,996,927	0	4,996,927			4,996,927	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	4,996,927	0	4,996,927			4,996,927	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	4,996,927	0	4,996,927			4,996,927	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	12,826,556	2,734,686	4,298,055	3,648,464	4,996,927	0	28,504,688			28,504,688	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CLIVE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								2,000,434	E91	2,000,434	198
199	Purchase of land and equipment							68,183	G91		68,183	199
200	Construction							0	F91		0	200
201	Sewer and sewage disposal — Current operation							2,191,789	E80		2,191,789	201
202	Purchase of land and equipment							1,022	G80		1,022	202
203	Construction							0	F80		0	203
204	Electric — Current operation							0	E92		0	204
205	Purchase of land and equipment							0	G92		0	205
206	Construction							0	F92		0	206
207	Gas Utility — Current operation							0	E93		0	207
208	Purchase of land and equipment							0	G93		0	208
209	Construction							0	F93		0	209
210	Parking — Current operation							0	E60		0	210
211	Purchase of land and equipment							0	G60		0	211
212	Construction							0	F60		0	212
213	Airport — Current operation							0	E01		0	213
214	Purchase of land and equipment							0	G01		0	214
215	Construction							0	F01		0	215
216	Landfill/Garbage — Current operation							0	E81		0	216
217	Purchase of land and equipment							0	G81		0	217
218	Construction							0	F81		0	218
219	Hospital — Current operation							0	E36		0	219
220	Purchase of land and equipment							0	G36		0	220
221	Construction							0	F36		0	221
222	Transit — Current operation							0	E94		0	222
223	Purchase of land and equipment							0	G94		0	223
224	Construction							0	F94		0	224
225	Cable TV, telephone, Internet — Current operation							0	E03		0	225
226	Purchase of land and equipment							0	G03		0	226
227	Housing authority — Current operation							0	E50		0	227
228	Purchase of land and equipment							0	G50		0	228
229	Construction							0	F50		0	229
230	Storm water — Current operation							360,562	E80		360,562	230
231	Purchase of land and equipment							2,500	G80		2,500	231
232	Construction							0	F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CLIVE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								0		0	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246	Public Safety Capital Equipment								1,304,194		1,304,194	246
247	Public Works Capital Equipment								217,267		217,267	247
248	Parks Capital Equipment								120,497		120,497	248
249	General Government Capital Equipment								47,680		47,680	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								6,314,128		6,314,128	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	12,826,556	2,734,686	4,298,055	3,648,464	4,996,927	0	28,504,688	6,314,128		34,818,816	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	1,504,858	153,593		70,000	4,100,102	0	5,828,553	3,014,626		8,843,179	255
256	Internal TIF loans/repayments and transfers out	0	0	225,828	0	13,162	0	238,990	0		238,990	256
257	Payments of Refunding Bonds	0	0	0	7,782,975	0	0	7,782,975	0		7,782,975	257
258	TOTAL OTHER FINANCING USES	1,504,858	153,593	225,828	7,852,975	4,113,264	0	13,850,518	3,014,626		16,865,144	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	14,331,414	2,888,279	4,523,883	11,501,439	9,110,191	0	42,355,206	9,328,754		51,683,960	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	9,750	1,698,670	671,522	7,823,445	14,337,316	0	24,540,703			24,540,703	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	0	0	0			0	266
267	Unassigned	3,773,421	0	0	0	0	0	3,773,421			3,773,421	267
268	Total Governmental	3,783,171	1,698,670	671,522	7,823,445	14,337,316	0	28,314,124			28,314,124	268
269	Proprietary								8,772,762		8,772,762	269
270	Total ending fund balance June 30, 2014	3,783,171	1,698,670	671,522	4,189,856	9,739,615	0	20,082,834	8,772,762		28,855,596	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	18,114,585	4,586,949	5,195,405	15,691,295	18,849,806	0	62,438,040	18,101,516		80,539,556	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF CLIVE

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 1,430,706		
Sanitation.....	M81 0		
All other.....	M89 \$ 1,106,593		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 8,277,729

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014						Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)			
1. Water utility	19U \$ 0	29U \$ 0	39U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	I91 \$ 0	
2. Sewer utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I92 0	
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I93 0	
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I94 0	
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	I89 0	
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	I89 0	
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
9. General Oblig	19U 0	29U 1,970,000	39U 12,790,000	49U 38,665,000	49U 0	49U 0	49U 0	49U 0	I89 1,459,213	
10.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
11.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
12.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
Total long-term debt	0	1,970,000	12,790,000	38,665,000	0	0	0	0	1,459,213	

B. Short-term debt

Outstanding as of JULY 1, 2013	61V \$	6,898,063
Outstanding as of JUNE 30, 2014	64V \$	5,175,546

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	1,929,214,241	x .05 = \$	96,460,712

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	0	0	28,855,596	28,855,596
	REMARKS				

The beginning balance for the General Fund is \$924,983 less and the Proprietary Fund the same amount higher than stated in the FY13 AFR. This is due to a change in how the Internal Service Fund is budgeted and reported on. It previously had been run through the general fund. That changed with the FY14 budgeting process.